

**EXHIBIT B**

**Invoice**

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/3/25	0.60	\$400.00	\$240.00	Extracting transactions from Prestige Fund A 9345
Carl Finkbeiner	Investigation	6/3/25	0.90	\$400.00	\$360.00	Extracting transactions from Prestige Fund B 9485
Carl Finkbeiner	Investigation	6/3/25	1.10	\$400.00	\$440.00	Extracting transactions from Prestige Fund D 9600
Carl Finkbeiner	Investigation	6/3/25	0.70	\$400.00	\$280.00	Extracting transactions from Prestige Fund A 8746
Carl Finkbeiner	Investigation	6/3/25	0.90	\$400.00	\$360.00	Extracting transactions from Prestige Fund B 8753
Carl Finkbeiner	Investigation	6/3/25	0.80	\$400.00	\$320.00	Extracting transactions from Heller Capital Group 8837
Carl Finkbeiner	Investigation	6/3/25	0.50	\$400.00	\$200.00	Extracting transactions from Prestige Investment Group 2047
Carl Finkbeiner	Investigation	6/3/25	0.80	\$400.00	\$320.00	Beginning extraction of Heller Capital Group 4257
Carl Finkbeiner	Investigation	6/4/25	2.50	\$400.00	\$1,000.00	Reconciling mis-extracted transactions from Heller Capital Account 4257 statements 1-25
Carl Finkbeiner	Investigation	6/4/25	2.60	\$400.00	\$1,040.00	Reconciling mis-extracted transactions from Heller Capital Group 4257 statements 26-52
Carl Finkbeiner	Investigation	6/9/25	1.50	\$400.00	\$600.00	Conducting analysis of volume of pdf pages for inclusion in examiners interim report.
Carl Finkbeiner	Investigation	6/9/25	2.20	\$400.00	\$880.00	Preparing additional analysis of duplicative ATM sales within the same invoices
Carl Finkbeiner	Investigation	6/9/25	1.50	\$400.00	\$600.00	Providing revisions to examiner report outlining explicit detail around cost of duplicative sold ATMs

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Carl Finkbeiner	Investigation	6/9/25	0.50	\$400.00	\$200.00	Prepping ATM exhibit by adding custom alternating highlight logic to sheet
Carl Finkbeiner	Investigation	6/9/25	1.80	\$400.00	\$720.00	Preparing exhibits for interim examiner report by finalizing and organizing analysis of bill of sale files
Nelson Andrade	Investigation	6/10/25	1.20	\$600.00	\$720.00	Call with C. Finkbeiner regarding bank accounts and organizational charts.
Nelson Andrade	Investigation	6/10/25	1.30	\$600.00	\$780.00	Review excel documents received in advance of the internal call.
Nelson Andrade	Case Administration	6/10/25	0.30	\$600.00	\$180.00	Manage correspondence with K. Gwynne, E. Phillips, C. Finkbeiner regarding scheduling meeting and initial diligence.
Carl Finkbeiner	Investigation	6/10/25	0.20	\$400.00	\$80.00	Meeting with K Gwynne to discuss approach to investigating Heller activity.
Carl Finkbeiner	Investigation	6/10/25	1.20	\$400.00	\$480.00	Meeting with N Andrade to discuss next steps for analysis of bank records
Carl Finkbeiner	Investigation	6/10/25	0.50	\$400.00	\$200.00	Reorganizing analysis materials
Nelson Andrade	Case Administration	6/11/25	1.70	\$600.00	\$1,020.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding workstreams to focus on for investigation.
Carl Finkbeiner	Investigation	6/11/25	0.50	\$400.00	\$200.00	Preparing analysis, and email to team outlining transaction extraction update and data
Carl Finkbeiner	Investigation	6/11/25	1.80	\$400.00	\$720.00	Reconciling final set of extracted Heller bank accounts for inclusion in next phase
Carl Finkbeiner	Case Administration	6/11/25	1.20	\$400.00	\$480.00	Meeting with the examiner, N. Andrade, K. Gwynne and G. Colson of Reed Smith to organize information and ascertain appropriate direction for the next phases of analysis.

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Carl Finkbeiner	Investigation	6/11/25	1.60	\$400.00	\$640.00	Proofing extracted transaction CSV outputs prior to aggregating data and running analysis.
Carl Finkbeiner	Investigation	6/11/25	2.10	\$400.00	\$840.00	Aggregating CSV files and finalizing formatting for input into analytic tooling.
Nelson Andrade	Investigation	6/12/25	0.90	\$600.00	\$540.00	Call with Reed Smith, E. Phillips and C. Finkbeiner regarding bank account information.
Nelson Andrade	Investigation	6/12/25	2.50	\$600.00	\$1,500.00	Review 2025 Prestige Funds complaint against Debtor and Heller Capital Group in detail, in connection with current phase of analysis.
Nelson Andrade	Investigation	6/12/25	1.10	\$600.00	\$660.00	Review transactions in excel file by bank accounts; review org chart and analyze best way to address the database.
Carl Finkbeiner	Investigation	6/12/25	0.50	\$400.00	\$200.00	Meeting with examiner, K. Gwynne, N. Andrade, and G. Colson to discuss approach for examination of bank data.
Carl Finkbeiner	Investigation	6/13/25	1.90	\$400.00	\$760.00	Examining extracted bank data to prepare approach for categorization of transactions
Carl Finkbeiner	Investigation	6/13/25	0.80	\$400.00	\$320.00	Building initial excel VBA based approach to categorization using formulas
Carl Finkbeiner	Investigation	6/13/25	2.40	\$400.00	\$960.00	Developing python code to automate classification of transactions in extracted bank data.
Carl Finkbeiner	Investigation	6/13/25	1.60	\$400.00	\$640.00	Refining classification algorithm by integrating additional prestige fund description formats.
Carl Finkbeiner	Investigation	6/16/25	0.70	\$400.00	\$280.00	Prepping updated python script to categorize transactions extracted from Heller accounts
Carl Finkbeiner	Investigation	6/16/25	0.60	\$400.00	\$240.00	Running categorization algorithm on data and prepping excel sheet.

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Nelson Andrade	Investigation	6/17/25	0.30	\$600.00	\$180.00	Meet with C. Finkbeiner to discuss the bank transaction database.
Nelson Andrade	Investigation	6/17/25	1.00	\$600.00	\$600.00	Follow up meeting with C. Finkbeiner to discuss the bank transaction database.
Carl Finkbeiner	Investigation	6/17/25	0.30	\$400.00	\$120.00	Meeting with N. Andrade to discuss transaction categorization approach
Carl Finkbeiner	Investigation	6/17/25	1.00	\$400.00	\$400.00	Meeting with N. Andrade to review categorized bank transaction data and prep for call with Hostetter on 6/18
Carl Finkbeiner	Investigation	6/17/25	2.30	\$400.00	\$920.00	Additional refinement of classification algorithm.
Nelson Andrade	Investigation	6/18/25	1.80	\$600.00	\$1,080.00	Call with J. Hostetter, J. Voss, J. Evans regarding clarification of transactions.
Carl Finkbeiner	Investigation	6/18/25	1.00	\$400.00	\$400.00	Initial review of reconciled transactions from account 8413
Carl Finkbeiner	Investigation	6/18/25	1.50	\$400.00	\$600.00	Meeting with J. Hostetter of Prestige Funds, N. Andrade, the examiner, and K. Gwynne of Reed Smith to review additional documents provided by J. Hostetter.
Carl Finkbeiner	Investigation	6/18/25	2.80	\$400.00	\$1,120.00	Reconciling transactions from Paramount Restricted account 8413
Carl Finkbeiner	Investigation	6/18/25	0.70	\$400.00	\$280.00	Integrating Paramount account 8413 into main database of transactions
Nelson Andrade	Investigation	6/19/25	0.20	\$600.00	\$120.00	Manage correspondence with E. Phillips regarding analysis updates with respect to data description categorization.
Carl Finkbeiner	Investigation	6/19/25	2.00	\$400.00	\$800.00	Analyzing account 3440 bank transaction data to identify fraud loops originating from PowerCoin account

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/19/25	1.50	\$400.00	\$600.00	Reviewing Paramount account 3440 for fraud loops involving Blackford ATM funds and documenting all instances of such cycles.
Carl Finkbeiner	Investigation	6/19/25	0.90	\$400.00	\$360.00	Reviewing Paramount account 3440 bank transaction data to identify and document fraud loops originating from Heller Capital.
Carl Finkbeiner	Investigation	6/19/25	0.60	\$400.00	\$240.00	Preparing status update to N Andrade on transaction categorization and approach for fraud loop analysis
Nelson Andrade	Investigation	6/20/25	1.10	\$600.00	\$660.00	Review file and cash transaction analysis created and provide comments and feedback.
Nelson Andrade	Investigation	6/20/25	0.50	\$600.00	\$300.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding conversation with J. Hostetter and shared knowledge.
Nelson Andrade	Investigation	6/20/25	1.00	\$600.00	\$600.00	Follow up call with K. Gwynne, E. Phillips and C. Finkbeiner regarding conversation with J. Hostetter and shared knowledge.
Nelson Andrade	Investigation	6/20/25	0.40	\$600.00	\$240.00	Call with C. Finkbeiner regarding updates to database and findings.
Carl Finkbeiner	Investigation	6/20/25	1.00	\$400.00	\$400.00	Call with the Examiner, N. Andrade, K. Gwynne to review current state of transaction investigation.
Carl Finkbeiner	Investigation	6/20/25	0.50	\$400.00	\$200.00	Meeting with N. Andrade, K. Gwynne of Reed Smith and the examiner to discuss additional details around direction of analysis.
Carl Finkbeiner	Investigation	6/20/25	0.50	\$400.00	\$200.00	Meeting with N. Andrade to review progress on fraud documentation
Carl Finkbeiner	Investigation	6/20/25	1.70	\$400.00	\$680.00	Updating transaction classification algorithm to accommodate additional description types uncovered in account 8413

Staff Member	Category	Date	Quantity	Bill Rate	Billable (\$)	Notes
Carl Finkbeiner	Investigation	6/20/25	2.10	\$400.00	\$840.00	Building analysis of aggregated fund flows between Heller accounts
Carl Finkbeiner	Investigation	6/20/25	1.40	\$400.00	\$560.00	Building second layer categorization of transactions on top of granular transaction detail
Nelson Andrade	Investigation	6/23/25	1.30	\$600.00	\$780.00	Review file sent by C. Finkbeiner and make suggestions to further fine tune the analysis.
Carl Finkbeiner	Investigation	6/23/25	2.50	\$400.00	\$1,000.00	Preparing analysis of Prestige Fund transaction flows from Operating account 3440
Carl Finkbeiner	Investigation	6/23/25	0.60	\$400.00	\$240.00	Composing summary of transaction flow findings for the Examiner, N. Andrade and K. Gwynne of Reed Smith
Nelson Andrade	Investigation	6/24/25	0.20	\$600.00	\$120.00	Call with K. Gwynne to discuss information gathering.
Nelson Andrade	Investigation	6/24/25	1.20	\$600.00	\$720.00	Call with M. Eby to discuss Paramount transactions.
Nelson Andrade	Investigation	6/24/25	0.30	\$600.00	\$180.00	Follow up call with C. Finkbeiner to discuss transactions.
Carl Finkbeiner	Investigation	6/24/25	2.00	\$400.00	\$800.00	Refining categorization logic in transaction classification algorithm to appropriately identify outbound transactions from Paramount Account 3440.
Carl Finkbeiner	Investigation	6/24/25	1.80	\$400.00	\$720.00	Verifying accuracy of extracted transaction dates in database and updating when incorrect
Carl Finkbeiner	Investigation	6/24/25	0.80	\$400.00	\$320.00	Performing additional review of extracted transaction data
Carl Finkbeiner	Investigation	6/24/25	1.20	\$400.00	\$480.00	Call with Matt Eby to discuss Prestige Banking Data

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Carl Finkbeiner	Investigation	6/24/25	0.30	\$400.00	\$120.00	Call with N. Andrade to discuss next steps for analysis and to construct mockup of cashflow to be built on Paramount transaction data
Nelson Andrade	Investigation	6/25/25	0.30	\$600.00	\$180.00	Write up summary of the weekly activities and status report regarding the analysis.
Carl Finkbeiner	Investigation	6/25/25	2.80	\$400.00	\$1,120.00	Applying second layer categorization to Paramount account transactions in order to construct cashflow summaries
Carl Finkbeiner	Investigation	6/25/25	2.60	\$400.00	\$1,040.00	Preparing Paramount cashflow model for account 3440
Carl Finkbeiner	Investigation	6/25/25	1.00	\$400.00	\$400.00	Consolidating and refining categories used in 2nd level cashflow categorization
Carl Finkbeiner	Investigation	6/25/25	1.60	\$400.00	\$640.00	Proofing second level labeled transactions
Nelson Andrade	Investigation	6/26/25	1.40	\$600.00	\$840.00	Review analysis update provided by C. Finkbeiner and provide feedback.
Nelson Andrade	Investigation	6/26/25	1.80	\$600.00	\$1,080.00	Call with K. Gwynne, E. Phillips and C. Finkbeiner regarding progress with the analysis.
Carl Finkbeiner	Investigation	6/26/25	1.70	\$400.00	\$680.00	Meeting with the Examiner, N. Andrade, and K. Gwynne to review cashflow analysis of Paramount accounts
Carl Finkbeiner	Investigation	6/26/25	1.10	\$400.00	\$440.00	Finalizing Paramount cashflow report formatting and categories
Carl Finkbeiner	Investigation	6/26/25	1.80	\$400.00	\$720.00	Additional check of transaction data accuracy
Carl Finkbeiner	Investigation	6/26/25	0.40	\$400.00	\$160.00	Prepping communication to team outlining cashflow report
Carl Finkbeiner	Investigation	6/27/25	0.30	\$400.00	\$120.00	Updating check descriptions with matches provided by the Examiner

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Carl Finkbeiner	Investigation	6/27/25	2.10	\$400.00	\$840.00	Reviewing unidentified transfers and re-categorizing for cashflow
Carl Finkbeiner	Investigation	6/27/25	0.60	\$400.00	\$240.00	Meeting with N. Andrade to discuss next steps for cashflow updates
Carl Finkbeiner	Investigation	6/27/25	1.60	\$400.00	\$640.00	Reviewing check payees and recategorizing appropriately
Carl Finkbeiner	Investigation	6/27/25	1.20	\$400.00	\$480.00	Revising cashflow model per N Andrade's feedback by consolidating and reorganizing categories
Nelson Andrade	Investigation	6/30/25	1.30	\$600.00	\$780.00	Review banking and financial reporting documents and analysis of prepared by C. Finkbeiner in connection with Prestige cash flow data.
Nelson Andrade	Investigation	6/30/25	0.70	\$600.00	\$420.00	Meeting with E. Phillips, C. Finkbeiner and K. Gwynne regarding status of analysis.
Carl Finkbeiner	Investigation	6/30/25	1.10	\$400.00	\$440.00	Meeting with the Examiner, N. Andrade, and K. Gwynne to discuss updates to the cashflow analysis and chart next steps.
Carl Finkbeiner	Investigation	6/30/25	1.60	\$400.00	\$640.00	Recategorizing unidentified transactions in Paramount cashflow report
<b>112.80</b>				<b>\$49,880.00</b>	<b>TOTAL FEES</b>	
				<b>\$696.00</b>	<b>TOTAL EXPENSES</b>	